MAN 0 3 2004 PM

Alexandria, VA 22313-1450

Kiersten Mishalan

hereby certify that on April 30, 2004, which is the

date I am signing this certificate, I am depositing this

correspondence the United States Postal Service, first

class mail, in an envelope addressed to the Mail Stop

AF, Commissioner for Patents, P.O. Box 1450,

AF 3704

PATENT

Applicant: Kazutoshi KAIZUKA Serial No.: 10/039,844

Filed: November 6, 2001

Title: Cutting Implement Comprising A Multi-

Element Mineral

Examiner: Douglas D. Watts

Group Art Unit: 3724

Attorney Docket No.: 45144.00036

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE TRANSMITTAL

Box AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

Transmitted herewith is:

- (1) Response to the Final Office Action Dated March 19, 2004;
- (2) A return post card.

The Commissioner is hereby authorized to charge payment of any additional fees or credit any overpayment associated with this communication or credit any overpayment to Deposit Account No. 07-1853. A duplicate copy of this sheet is enclosed for accounting purposes.

Dated: April 30, 2004

Respectfully submitted,

Sung I. Oh, Reg. No. 45,583 Attorney for Applicant

Squire, Sanders & Dempsey L.L.P.

801 South Figueroa St., 14th Floor Los Angeles, California 90017

Telephone: (213) 624-2500 * Facsimile: (213) 623-4581